

STATE SURVEY RESPONSES – ANALYSIS

34 complete responses; 30 identified state and agency role;

25 individual states (5 states with 2 or more responses);

13 top tax administrators/deputies

13 program directors

3 legal officers

1 policy consultant

21 respondents either top tax administrator or a person responsible for multiple tax types.

4 responses – no state or agency role reported

High level response analysis

Q1 – most states do not have a specific process for submitting suggestions for improvement

Several indicated “informal” processes – direct contact with agency officials

Q2 – specific processes described

Web site (2)

Advisory groups or regular practitioner meetings (4)

Post-audit surveys (but these aren’t sent for MTC audits) (1)

Taxpayer advocate (2)

Q3 – processes viewed as working well or very well

Q4 – What works well – taxpayers respond to surveys; web-based questions can be routed

easily to the appropriate recipient; high quality communication; industry engagement in

development of regulations; practitioners take advantage of meetings

What doesn’t work well – slow follow up; unfounded complaints; process is passive and open-ended; taxpayers don’t often take advantage of opportunities to provide feedback

Q5 – Anonymous submission? 5 yes; 4 no

Q6 – Multistate taxpayers/practitioners use process 6 yes; 3 no

Q7 – for states with no formal process, how taxpayers/ reps submit issues/concerns

Generally by telephone, e-mail or letter to top tax administrator(s) or tax program director(s)

Q8 – Hear from most frequently - Attorneys; taxpayers

Q9 – Hear from least frequently – Taxpayer/practitioner organizations; taxpayers

Q10 – Issues most frequently raised: Statutory interpretation; tax policy regulations;

administrative processes; forms or publications

Q11 – Issues best for MTC to address: issues that affect multiple states; issues that involve inconsistent tax policy